

12. Standard indicator reference and typical lessons learned (Finance (Public financial management))

Development strategy targets and mid-term sub-targets corresponding to models in this reference

Development subject	Model name	Corresponding development strategy targets and mid-term sub-targets
Strengthening of revenue	Model (1) Tax “Establishment of the tax system”	Improvement of tax administration capacity / Enhancing analytical capacity of tax policy and improving tax administration
	Model (2) Tax “International taxation”	Improvement of tax administration capacity / International taxation
	Model (3) Tax “Improvement of tax administration infrastructure”	Establishment of the basis for modern tax administration / Enhancing analytical capacity of tax policy and improving tax administration
	Model (4) Tax “Human resource development for tax administration”	Establishment of the basis for modern tax administration / Enhancing analytical capacity of tax policy and improving tax administration
Strengthening of revenue and facilitation of logistics	Model (5) Customs “Customs clearance (risk management)”	Strengthening of revenue, trade facilitation, and a safe and secure society / Risk management (system development)
	Model (6) Customs “Post clearance audit”	Strengthening of revenue, trade facilitation, and a safe and secure society / Post clearance audit
	Model (7) Customs “Human resource development for customs administration”	Strengthening of revenue, trade facilitation, and a safe and secure society / Improving training programs and fostering instructors in the field of customs
	Model (8) Customs “OSBP”	Strengthening of revenue, trade facilitation, and a safe and secure society / Introducing One Stop Border Post
	Model (9) Customs “Customs clearance system”	Strengthening of revenue, trade facilitation, and a safe and secure society / Electronic clearance system

The latest development objectives chart can be obtained from the Public Governance and Financial Management Team, Industrial Development and Public Policy Department.

JICA standard indicator reference and typical lessons learned in technical cooperation projects (Finance (Public financial management))

Model (1) Ttax “Establishment of the tax system”

Development strategic objective	Mid-term objective	Indicators at a program goal level	Mid-term sub-target	Overall goals/Project purposes and indicator examples	Methods/Policies for setting indicators	Typical lessons learned	Example of project purpose (image of projects)	Reference projects
Development strategic objective	Development thematic issue level to which the cooperation program corresponds	Connection with the target years or indicators in sector/regional development plans by the recipient country’s government	Level of thematic issue to solve in individual projects	To . . . (outcome) By/through . . . (output) Thereby contributing to (impact) Indicator examples	Ways of thinking, points to remember, and important points in setting indicators	Write in lessons and risks to be necessarily used or reflected in implementing projects corresponding to the “mid-term sub-targets” from the perspectives of: 1) planning stages, and 2) management.	Examples of project purpose	Project information with good practices to refer to
Improvement of tax administration capacity	Strengthening of revenue	Tax revenue (% of GDP)	Enhancing analytical capacity of tax policy and improving tax administration	(Proposed model description) To improve the capacity of officials of the Inland Revenue Board and Tax Department of ●○ related to tax audit (Outcome) By clarifying the current state of the tax system and tax administration, (Output) Thereby contributing to the improvement of the self-assessment system of the Inland Revenue Board and Tax Department of●○. (Impact)			To improve the capacity of the Inland Revenue Board of Malaysia (IRBM) officials related to tax audit, public relations and tax education activities, By improving the capacity of National Tax Academy (NTA) lecturers and auditors related to tax audit, improving training materials on tax audit (guidelines and service description documents), and effectively carrying out tax education and public relations activities, Thereby contributing to the improvement of the IRBM’s self-assessment system.	5. Human Resource Development and Improvement in Tax Administration in Malaysia (Term of Cooperation: October 2003 - June 2007)
				(Standard indicator examples) 1.Indicator examples of overall goal (Basic) (1) Number of taxpayers (expansion of the tax network) (2) Taxpayer compliance improves.			To submit a proposal document on the improvement of the tax system and administration to the government of the Republic of Uzbekistan, By clarifying the current state of the tax system and administration, identifying and analyzing current issues, developing a proposal document on solutions to these issues, and improving the capacity of the Center for Fiscal Policy for investigation, analysis, and the creation of proposal documents, Thereby contributing to the establishment of the most appropriate tax system and tax administration system.	18. Joint Research and Study for Tax System and Administration Reform in the Republic of Uzbekistan (Term of Cooperation: October 2003 - September 2004)
				2.Indicator examples of project purposes (Basic) (1) The number of field investigations conducted by the Inland Revenue Board and Tax Department of●○ (2) The number of tax audits increases. (3) The quality of the auditors improves. (4) The number of cases of unrecorded income increases. (5) The tax amount due to re-declaration of unrecorded income increases. (6) The quality of reports created by the auditors improves.		JICA has achieved significant results in supporting the Directorate General of Taxes, and has been highly appreciated from both inside and outside the Directorate General of Taxes. The Directorate General of Taxes has requested the Government of Japan to support their next project concerning (1) collection, (2) investigation and (3) appeal by taxpayer. As for a “reinvestigation” relating to (3), it takes a total of up to 27 months from the date of a taxpayer’s petition of objection. During this period, the taxpayer is placed in a precarious position and is forced to spend money and time on judiciary proceedings and procedures for their tax once paid. From the viewpoint of improving the investment environment, improvements in this field are major issues. This project has achieved visible and concrete results toward performance-based placement of the right people to the right job. For example, the Directorate General of Taxes introduced OJT and implemented staff training through e-learning modules while recognizing the importance of human resource development, and used the results of OJT and training for the placement of personnel. The Directorate General of Taxes needs to continuously carry out activities based on the achievements of this project. To do so, it is necessary to fix the	To improve taxpayer reliability on tax administration through improvements in human resource management and public relations affairs, and the establishment of the tax accountant system, By performing new human resource management which works toward performance-based placement of the right people to the right job, holding a tax class under the initiative of the Directorate General of Taxes, enabling taxpayers to easily obtain the necessary information from the Directorate General of Taxes website, strengthening collaboration between the Directorate General of Taxes and the Certified Public Tax Accountants (CPTA) (Association), and improving the CTA system, Thereby contributing to the realization of a proper, fair, and efficient tax administration through the modernization of tax administration.	19. Project on Modernization of Tax Administration in Indonesia (Term of Cooperation: December 2006 - December 2009)

						<p>current human resource management reform as the medium and long-term policy of the organization, under the leadership of executives of the Directorate General of Taxes. In the future, JICA should extend support for letting the current project achievements be a part of medium and long-term initiatives of the Directorate General of Taxes. The Directorate General of Taxes should use these achievements as its assets and aim to develop the project to produce new achievements. (From the Reference Project 19. written on the right)</p>		
						<p>This project was implemented without a long-term expert (service coordinator). At the beginning of the project, communication and coordination took some time due to the insufficient placement of national staff to the office. For the implementation of Phase 2, it will also be without a long-term expert due to the circumstances of the counterpart. It is important to effectively use national staffs and establish an efficient project implementation system. (From the Reference Project 9. written on the right)</p>	<p>To improve the capacity of the tax auditors and efficiently conduct tax audit, By having 110 auditors acquire knowledge on bookkeeping and accounting in accordance with the new accounting standards of Cambodia, improving their capacity for tax audit by acquiring the required knowledge and skills, and formulating and implementing a plan for properly developing and managing human resources of tax auditors, Thereby contributing to the improvement of tax administration.</p>	<p>9. Capacity Building Project for the Tax Department of Cambodia (Term of Cooperation: January 2004 - January 2007)</p>
							<p>To have officials of the Revenue Department acquire skills and knowledge on complicated economic transactions so as to properly impose taxes, and have them understand taxpayer service systems to improve taxpayer compliance during such transactions, By having relevant officials of the Revenue Department understand complicated economic transactions, the taxation procedures for such transactions, and case examples and methods in Japan for taxpayer services on such transactions, Thereby contributing to the development of a system which ensures that the Revenue Department can properly and fairly impose taxes on complicated economic transactions as well as provide appropriate services for taxpayers.</p>	<p>8. Tax Compliance Enhancement Project in Thailand (Term of Cooperation: July 2007 - June 2010)</p>

JICA standard indicator reference and typical lessons learned in technical cooperation projects (Finance (Public financial management))
Model (2) Tax “International taxation”

Development strategic objective	Mid-term objective	Indicators at a program goal level	Mid-term sub-target	Overall goals/Project purposes and indicator examples	Methods/Policies for setting indicators	Typical lessons learned	Example of project purpose (image of projects)	Reference projects
Development strategic objective	Development thematic issue level to which the cooperation program corresponds	Connection with the target years or indicators in sector/regional development plans by the recipient country's government	Level of thematic issue to solve in individual projects	To . . . (outcome) By/through . . . (output) Thereby contributing to (impact) Indicator examples	Ways of thinking, points to remember, and important points in setting indicators	Write in lessons and risks to be necessarily used or reflected in implementing projects corresponding to the “mid-term sub-targets” from the perspectives of: 1) planning stages, and 2) management.	Examples of project purpose	Project information with good practices to refer to
Improvement of tax administration capacity	Strengthening of revenue	Tax revenue (% of GDP)	International taxation	(Proposed model description) To strengthen the tax administration system working toward the smooth establishment of a system with which to implement the international taxation system, (Outcome) By enhancing understanding of the management and operation of international taxation systems (in particular, the transfer pricing / TP system and the prior confirmation system) based on international standards, (Output) Thereby contributing to improvement of the system with which to implement international taxation for multinational corporations. (Impact)		During seminars on the prior confirmation system, methods such as case studies and role playing in which practical and specific conditions based on actual examples were set and introduced a number of times. This contributed significantly to enhancing the understanding of local participants. Therefore, it is considered effective to carry out training and technology transfer in situations similar to those of reality for those projects which contain practical training as part of their activities. (From the Reference Project 14. written on the right)	To enhance the understanding of Chinese tax administration officials of international operation standards for the international taxation system, and strengthen the tax administration system working toward the smooth establishment of a system with which to implement the international taxation system, By having officials from the State Administration of Taxation, the Local State Administration of Taxation, and the Local Administration of Taxation learn about the actual situation in Japan, the implementing system know-how, and past experiences related to operation of the international taxation system based on the Japan-China Tax Treaty, and deepening their understanding of the operation and practices of international taxation systems (in particular, the TP system and the prior confirmation system) based on international standards, Thereby contributing to improvement of the system with which to implement international taxation for multinational corporations in China and promotion of economic exchange between Japan and China as well as China and foreign companies.	14. Project for Improvement of Tax Administration System in the Republic of China (Term of Cooperation: April 2004 - March 2007)
				(Standard indicator examples) 1.Indicator examples of overall goal (Basic) (1) The number of cases of applying international taxation and prior confirmation systems (2) Reduction in international taxation issues (reduction in international consultations) (Supplement) (1) The number of taxpayers (2) The amount of tax collection improves by xx% compared with the reference year.			To strengthen human resource development and the risk management capacity of the Directorate General of Taxes in response to an internationalized and diversified tax administration, By strengthening the capacity of the Directorate General of Taxes of Indonesia, Thereby contributing to strengthening the capacity to smoothly provide tax administration services in Indonesia in the future.	47. Project for Enhancing Tax Monitoring and Enforcement in the Directorate General of Taxes through the Prevention of Tax Dispute and Improvement in the Management of Human Resources and Organization in Indonesia (Term of Cooperation: November 2014 - June 2018)
				2.Indicator examples of project purposes (Basic) (1) Taxpayers' (including multinational corporations and non-residents) impression of Tax Department officials			To strengthen the practical administration capacity for tax audit in special fields such as international taxation, e-commerce, and financial	31. Human Resource Development and Improvement in Tax Administration in Malaysia (Term of

				<p>(2) The number of officials who have participated in training or seminars on international taxation and their level of satisfaction with the training and the seminars</p> <p>(3) The percentage of officials at the Directorate General of Taxes who have developed their capacity in the field of international taxation becomes xx% or more.</p>			<p>institutions,</p> <p>By having tax administration officials of the Inland Revenue Board of Malaysia (IRBM) acquire knowledge and learn useful skills in their practices regarding (1) investigation methods for cross-border fund transfers, (2) investigation methods for businesses by e-commerce or non-physical transactions, and (3) investigation methods for financial commodities and other special industries and organizations,</p> <p>Thereby contributing to the further promotion of the self-assessment system and proper operation of the system especially in the fields of international taxation, e-commerce, and other special sectors.</p>	Cooperation: July 2010 - July 2013)
							<p>To improve the capacity of the Inland Revenue Board of Malaysia (IRBM) officials related to tax audit, public relations and tax education activities,</p> <p>By improving the capacity of National Tax Academy (NTA) lecturers and auditors related to tax audit, improving training materials on tax audit (guidelines and service description documents), and effectively carrying out tax education and public relations activities,</p> <p>Thereby contributing to the improvement of the IRBM's self-assessment system.</p>	5. Human Resource Development and Improvement in Tax Administration in Malaysia (Term of Cooperation: October 2003 - June 2007)
							<p>To have officials of the Revenue Department acquire skills and knowledge on complicated economic transactions so as to properly impose taxes, and have them understand taxpayer service systems to improve taxpayer compliance during such transactions,</p> <p>By having relevant officials of the Revenue Department understand complicated economic transactions, the taxation procedures for such transactions, and case examples and methods in Japan for taxpayer services on such transactions,</p> <p>Thereby contributing to the development of a system which ensures that the Revenue Department can properly and fairly impose taxes on complicated economic transactions as well as provide appropriate services for</p>	8. Tax Compliance Enhancement Project in Thailand (Term of Cooperation: July 2007 - June 2010)

							taxpayers. To improve the capacity of lecturers at the Malaysian Tax Academy, Pusat Latihan Siasatan (PLAS), and Pusat Latihan Audit (PULADIT) and improve the expertise of the Inland Revenue Board of Malaysia (IRBM) officials related to tax administration, By having IRBM officials, and Tax College and tax office staff understand methods of information collection, management, and usage in general tax audit as well as of investigations, having them understand operation methods for the prior confirmation system, tax collection methods, and request of reconsideration, and improving expertise with which to implement the examination request system, Thereby contributing to the smooth operation of the self-assessment system in accordance with the Tax Law.	22. Human Resource Development and Improvement in Tax Administration (Phase 2) in Malaysia (Term of Cooperation: July 2007 - June 2010)
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(Note) Recently many countries have focused on Base Erosion and Profit Shifting (BEPS) Project in the field of international taxation. Please ask the latest cases and technical terms to Public Governance and Financial Management Team.

JICA standard indicator reference and typical lessons learned in technical cooperation projects (Finance (Public financial management))

Model (3) Tax “Improvement of tax administration infrastructure”

Development strategic objective	Mid-term objective	Indicators at a program goal level	Mid-term sub-target	Overall goals/Project purposes and indicator examples	Methods/Policies for setting indicators	Typical lessons learned	Example of project purpose (image of projects)	Reference projects
Development strategic objective	Development thematic issue level to which the cooperation program corresponds	Connection with the target years or indicators in sector/regional development plans by the recipient country’s government	Level of thematic issue to solve in individual projects	To . . . (outcome) By/through . . . (output) Thereby contributing to (impact) Indicator examples	Ways of thinking, points to remember, and important points in setting indicators	Write in lessons and risks to be necessarily used or reflected in implementing projects corresponding to the “mid-term sub-targets” from the perspectives of: 1) planning stages, and 2) management.	Examples of project purpose	Project information with good practices to refer to
Establishment of the basis for modern tax administration	Strengthening of revenue	Tax revenue (% of GDP)	Enhancing analytical capacity of tax policy and improving tax administration	(Proposed model description) To improve individual services (tax audit, taxpayer services, tax collection), (Outcome) By establishing the project implementation system, and understanding and analyzing the current state of tax administration, (Output) Thereby contributing to proper and fair tax administration in the country of ●○. (Impact)		In this project, Japanese experts respected the counterpart’s opinions and initiatives in a short dispatch period and efficiently carried out activities through local coordinators. It is considered that their efforts led to the subsequent technology succession on the Mongolian side. In a shuttle-type short-term expert dispatch project like this, by securing competent local coordinators and developing a method for joint operation with the counterpart while efficiently using local coordinators, high-level results can be achieved, and the project sustainability will be improved. (From the Reference Project 15. written on the right)	To (1) improve the human resource development structure and training system of the Tax Department through implementation of the short-term action plan developed in the “plan to establish a tax education system,” and improve the operational capacity of the Tax Department officials, (2) improve tax collection (tax imposition and audit) services, and (3) improve taxpayer services, By (1) providing advice and performing progress management on the implementation of the short-term action plan developed in the “survey to establish a tax education system” related to human resource development and training, (2) reducing failure to register taxpayers through improving the manuals on tax collection (audit and tax imposition/tax collection) services, and (3) improving the minds of the Tax Department officials regarding taxpayer services and enhancing taxpayer convenience when using the services, Thereby contributing to proper and fair tax administration, improvement of taxpayer compliance, and improvement of tax declaration standards in Mongolia.	15. Establishment of Tax Administration Project in Mongolia (Term of Cooperation: August 2005 - July 2008)
				(Standard indicator examples) 1.Indicator examples of overall goal (Basic) (1) Increase in registered taxpayers (2) Improvement of the rate of tax payment by the due date (3) The rate of disposition of delinquency (the amount of payments to the amount of delinquency in the previous fiscal year) (4) Increase in tax consultations (5) Efficient tax audit conducted in accordance with the law (6) Improve e in taxpayer’ compliance				
				2.Indicator examples of project purposes (Basic) (1) Increase in additional tax revenue collected (2) Increase in opportunities for officials to use information systems (3) Improvement in satisfaction levels of users of		(1) Sufficient research at the project design development stage It is considered that the research needed to understand the actual status, issues, and restrictions in the relevant field was insufficient at the project design development	To have lecturers at the Tax Academy and Tax College acquire skills to improve curricula, syllabi, and manuals, By establishing the project implementation system,	20. Improvement of Tax Administration of the Republic of Uzbekistan (Term of Cooperation: May 2008 - March 2011)

				<p>the model taxpayer service center</p> <p>(4) Increase in taxpayer services using IT</p> <p>(5) The number of field investigations conducted by the Inland Revenue Board of ●○</p> <p>(6) The number of tax audits increases.</p> <p>(7) The quality of the auditors improves.</p> <p>(8) The number of cases of detected undeclared income increases.</p> <p>(9) The tax amount due to tax penalties increases.</p> <p>(10) The quality of reports created by the auditors improves.</p>		<p>stage. Due to the insufficient research, matters that may have an impact on project activities were identified after launching the project. For example, there were fewer manuals than expected. We were also forced to occasionally change the project plan. The accuracy of research on the actual status, issues, and restrictions in the relevant field during the project design development stage needs to be improved.</p> <p>(2) Flexible implementation of the project</p> <p>The project aimed to indirectly contribute to the improvement of tax administration through improving the process of human resource development programs, and the capacity development of the counterpart obtained from the improvement. Meanwhile, during the project implementation process, many proposals for improving the current tax administration were made. Based on these proposals, the counterpart sequentially introduced measures to improve its services and is working on the further improvement of its current services. These are significant achievements. The counterpart was flexible and effectively carried out its activities during the project implementation stage while working toward achievement of the overall goal. It is considered that such flexible activities had a positive effect on creating an impact.</p> <p>(From the Reference Project 20. written on the right)</p>	<p>understanding and analyzing the current state of tax administration, improving human resource development programs on taxpayer services and tax audit at the Tax Academy and Tax College, implementing and evaluating improved human resource development programs, re-revising the human resource development programs, and raising taxpayer awareness of the tax accountant system, Thereby contributing to the improvement of expertise of the State Tax Committee (STC) on taxpayer services and tax audit.</p>	
						<p>To improve the capacity of the General Department of Taxation for staff training and provision of appropriate instructions to the taxation departments of provincial agencies and local tax offices,</p> <p>By having the Department of Public Relations and Taxpayer Services develop a plan to improve taxpayer services, having the Department of Tax Audit and Investigation develop an improvement plan and basic investigation method for tax audit and investigation, and having the Staff Training Center develop a plan to improve staff training and basic training curricula,</p> <p>Thereby contributing to ensuring that the General Department of Taxation can provide proper instructions and supervision to the taxation departments of provincial agencies and local tax offices.</p>	<p>13. Project on Tax Reform in Vietnam (Term of Cooperation: August 2005 - July 2008)</p>	
					<p>(1) Capacity development</p> <p>In order to strengthen the organization capacity, it is necessary to design a project which contains specific activities to support system development and environment improvement. For example, sharing technology transfer results, applying these results to daily operations, the establishment of a structured human resource development system, etc. In other words, the strengthening</p>	<p>To improve the capacity of the General Department of Taxation (GDT) of Cambodia,</p> <p>By having GDT officials acquire knowledge and skills necessary for tax administration through seminars and training, establishing tax administration training programs and curricula at the Tax Academy, and</p>	<p>11. Capacity Building Project for the Tax Department of Cambodia (Phase 2) (Term of Cooperation: June 2007 - June 2010)</p>	

					<p>of individual capacities and approaches to turn this strengthening of individual capacities into organization capacity are required.</p> <p>(2) Clarification and sharing of project goals and purposes At the project formation stage, it is important to clarify project goals and purposes, expected project effects, project concepts, and criteria for judging project achievement, and share them with the counterpart organizations. In the same manner, it is important, when conducting training at the activity level, to clarify the training goals and purposes, and the learning targets of the training participants. Project activities can be effectively developed by having a common awareness of issues, and sharing goals and purposes with the counterpart organizations.</p> <p>(3) Presentation of specific results In this project, suggestions were provided from Japanese experts via teleconference, and the meaning and the need to create specific deliverables (guidelines and manuals) were specified during the project consultation survey. This facilitated the efforts of the General Department of Taxation (GDT). Like this project, it is expected that specific suggestions to improve the activities will help facilitate the project activities of the counterpart organizations and lead to a change in their behavior. (From the Reference Project 11. written on the right)</p>	<p>conducting training, Thereby contributing to strengthening the tax administration capacity of the GDT and the provision of efficient and effective tax administration services.</p>	
						<p>To improve the capacity of the Inland Revenue Board of Malaysia (IRBM) officials related to tax audit, public relations, and tax education activities, By improving the capacity of National Tax Academy (NTA) lecturers and auditors related to tax audit, improving training materials on tax audit (guidelines and service description documents), and effectively carrying out tax education and public relations activities, Thereby contributing to the improvement of the IRBM's self-assessment system.</p>	<p>5. Human Resource Development and Improvement in Tax Administration in Malaysia (Term of Cooperation: October 2003 - June 2007)</p>
					<p>During seminars on the prior confirmation system, methods such as case studies and role playing in which practical and specific conditions based on actual examples were set and introduced a number of times. This contributed significantly to enhancing the understanding of local participants. Therefore, it is considered effective to carry out training and technology transfer in situations similar to those of reality for those projects which contain practical training as part of their activities. (From the Reference Project 14. written on the right)</p>	<p>To enhance the understanding of Chinese tax administration officials of international operation standards for the international taxation system, and strengthen the tax administration system working toward the smooth establishment of a system with which to implement the international taxation system, By having officials from the State Administration of Taxation, the Local State Administration of Taxation, and the Local Administration of Taxation learn about the actual</p>	<p>14. Project for Improvement of Tax Administration System in the Republic of China (Term of Cooperation: April 2004 - March 2007)</p>

							<p>situation in Japan, the implementing system know-how, and past experiences related to operation of the international taxation system based on the Japan-China Tax Treaty, and deepening their understanding of the operation and practices of international taxation systems (in particular, the TP system and the prior confirmation system) based on international standards, Thereby contributing to improvement of the system with which to implement international taxation for multinational corporations in China and promotion of economic exchange between Japan and China as well as China and foreign companies.</p>	
							<p>To improve the capacity, transparency, and trust of officials of the Directorate General of Taxes through improving PR activities, tax consultation, and tax audit, By strengthening and improving the tax consultation system, improving capacity for PR activities, improving the transparency of the Directorate General of Taxes, and enhancing knowledge on international taxation, Thereby contributing to the improvement of the capacity of officials of the Directorate General of Taxes and the realization of proper and fair tax administration.</p>	3. Tax Administration Improvement Project in Indonesia (Term of Cooperation: December 2003 - March 2007)
							<p>To submit a proposal document on the improvement of the tax system and administration to the government of the Republic of Uzbekistan, By clarifying the current state of the tax system and administration, identifying and analyzing current issues, developing a proposal document on solutions to these issues, and improving the capacity of the Center for Fiscal Policy for investigation, analysis, and the creation of proposal documents, Thereby contributing to the establishment of the most appropriate tax system and tax administration system.</p>	18. Joint Research and Study for Tax System and Administration Reform in the Republic of Uzbekistan (Term of Cooperation: October 2003 - September 2004)
						<p>This project was implemented without a long-term expert (service coordinator). At the beginning of the project, communication and coordination took some time due to the insufficient placement of national staff to the office. For the implementation of Phase 2, it will also be without a long-term expert due to the circumstances of the counterpart. It is important to effectively use national staff and</p>	<p>To improve the capacity of the tax auditors and efficiently conduct tax audit, By having 110 auditors acquire knowledge on bookkeeping and accounting in accordance with the new accounting standards of Cambodia, improving their capacity for tax audit by</p>	9. Capacity Building Project for the Tax Department of Cambodia (Term of Cooperation: January 2004 - January 2007)

					<p>establish an efficient project implementation system. (From the Reference Project 9. written on the right)</p>	<p>acquiring the required knowledge and skills, and formulating and implementing a plan for properly developing and managing human resources of tax auditors, Thereby contributing to the improvement of tax administration.</p>	
					<p>JICA has achieved significant results in supporting the Directorate General of Taxes, and has been highly appreciated from both inside and outside the Directorate General of Taxes. The Directorate General of Taxes has requested the Government of Japan to support their next project concerning (1) collection, (2) investigation, and (3) appeal by taxpayer. As for a "reinvestigation" relating to (3), it takes a total of up to 27 months from the date of a taxpayer's petition of objection. During this period, the taxpayer is placed in a precarious position and is forced to spend money and time on judiciary proceedings and procedures for their tax once paid. From the viewpoint of improving the investment environment, improvements in this field are major issues.</p> <p>This project has achieved visible and concrete results toward performance-based placement of the right people to the right job. For example, the Directorate General of Taxes introduced OJT and implemented staff training through e-learning modules while recognizing the importance of human resource development, and used the results of OJT and training for the placement of personnel. The Directorate General of Taxes needs to continuously carry out activities based on the achievements of this project. To do so, it is necessary to fix the current human resource management reform as the medium and long-term policy of the organization, under the leadership of executives of the Directorate General of Taxes. In the future, JICA should extend support for letting the current project achievements be a part of medium and long-term initiatives of the Directorate General of Taxes. The Directorate General of Taxes should use these achievements as its assets and aim to develop the project to produce new achievements. (From the Reference Project 19. written on the right)</p>	<p>To improve taxpayer reliability on tax administration through improvements in human resource management and public relations affairs, and the establishment of the tax accountant system, By performing new human resource management which works toward performance-based placement of the right people to the right job, holding a tax class under the initiative of the Directorate General of Taxes, enabling taxpayers to easily obtain the necessary information from the Directorate General of Taxes website, strengthening collaboration between the Directorate General of Taxes and the Certified Public Tax Accountants (CPTA) (Association), and improving the CTA, Thereby contributing to the realization of a proper, fair, and efficient tax administration through the modernization of tax administration.</p>	<p>19. Project on Modernization of Tax Administration in Indonesia (Term of Cooperation: December 2006 - December 2009)</p>

JICA standard indicator reference and typical lessons learned in technical cooperation projects (Finance (Public financial management))

Model (4) Tax “Human resource development for tax administration”

Development strategic objective	Mid-term objective	Indicators at a program goal level	Mid-term sub-target	Overall goals/Project purposes and indicator examples	Methods/Policies for setting indicators	Typical lessons learned	Example of project purpose (image of projects)	Reference projects
Development strategic objective	Development thematic issue level to which the cooperation program corresponds	Connection with the target years or indicators in sector/regional development plans by the recipient country’s government	Level of thematic issue to solve in individual projects	To . . . (outcome) By/through . . . (output) Thereby contributing to (impact) Indicator examples	Ways of thinking, points to remember, and important points in setting indicators	Write in lessons and risks to be necessarily used or reflected in implementing projects corresponding to the “mid-term sub-targets” from the perspectives of: 1) planning stages, and 2) management.	Examples of project purpose	Project information with good practices to refer to
Establishment of the basis for modern tax administration	Strengthening of revenue	Tax revenue (% of GDP)	Enhancing analytical capacity of tax policy and improving tax administration	(Proposed model description) To improve the entire training system (training by job grade and special training, etc.) for tax office staff, (Outcome) By establishing tax administration training programs and curricula at the Tax Academy, (Output) Thereby contributing to the improvement of tax administration. (Impact)		(1) Capacity development: In order to strengthen the organization capacity, it is necessary to design a project which contains specific activities to support system development and environment improvement. For example, sharing technology transfer results, applying these results to daily operations, the establishment of a structured human resource development system, etc. In other words, the strengthening of individual capacities and approaches to turn this strengthening of individual capacities into organization capacity are required. (2) Clarification and sharing of project goals and purposes: At the project formation stage, it is important to clarify project goals and purposes, expected project effects, project concepts, and criteria for judging project achievement, and share them with the counterpart organizations. In the same manner, it is important, when conducting training at the activity level, to clarify the training goals and purposes, and the learning targets of the training participants. Project activities can be effectively developed by having a common awareness of issues, and sharing goals and purposes with the counterpart organizations. (3) Presentation of specific results: In this project, suggestions were provided from Japanese experts via teleconference, and the meaning and the need to create specific deliverables (guidelines and manuals) were specified during the project consultation survey. This facilitated the efforts of the General Department of Taxation (GDT). Like this project, it is expected that specific suggestions to improve the activities will help facilitate the project activities of the counterpart organizations and lead to a change in their behavior. (From the Reference Project 11. written on the right)	To improve the capacity of the General Department of Taxation (GDT) of Cambodia, By having GDT officials acquire knowledge and skills necessary for tax administration through seminars and training, establishing tax administration training programs and curricula at the Tax Academy, and conducting training, Thereby contributing to strengthening the tax administration capacity of the GDT and the provision of efficient and effective tax administration services.	11. Capacity Building Project for the Tax Department of Cambodia (Phase 2) (Term of Cooperation: June 2007 - June 2010)
				(Standard indicator examples) 1.Indicator examples of overall goal (Basic) (1) Increase in registered taxpayers (2) Improvement of the rate of tax payment by the due date (3) The rate of disposition of delinquency (the amount of payments to the amount of delinquency in the previous fiscal year) (Supplement) (1) More workshops and seminars on taxpayer services and tax audit, carried out by officials from the General Department of Taxation targeting officials of the department of taxation at provincial agencies, are held than before		In this project, Japanese experts respected the counterpart’s opinions and initiatives in a short dispatch period and efficiently carried out activities through local coordinators. It is considered that their efforts led to the subsequent technology succession on the Mongolian side. In a shuttle-type short-term expert dispatch project like this, by securing competent local coordinators and developing a method for joint operation with the counterpart while efficiently using local coordinators, high-level results can be achieved, and the project sustainability will be improved. (From the Reference Project 15. written on the right)	To (1) improve the human resource development structure and training system of the Tax Department through implementation of the short-term action plan developed in the “plan to establish a tax education system,” and improve the operational capacity of the Tax Department officials, (2) improve tax collection (tax imposition and audit) services, and (3) improve taxpayer services, By (1) providing advice and	15. Strengthening of Tax Administration in Mongolia (Term of Cooperation: August 2005 - July 2008)

				<p>launching the project.</p> <p>(2) Officials from the General Department of Taxation who have taken training on taxpayer services and tax audit can provide proper instructions to officials from provincial agencies.</p>			<p>performing progress management on the implementation of the short-term action plan developed in the “survey to establish a tax education system” related to human resource development and training, (2) reducing failure to register taxpayers through improving the manuals on tax collection (audit and tax imposition/tax collection) services, and (3) improving the minds of the Tax Department officials regarding taxpayer services and enhancing taxpayer convenience when using the services,</p> <p>Thereby contributing to proper and fair tax administration, improvement of taxpayer compliance, and improvement of tax declaration standards in Mongolia.</p>	
				<p>2.Indicator examples of project purposes (Basic)</p> <p>(1) The quality of the auditors improves.</p> <p>(2) The number of cases of detected undeclared income increases.</p> <p>(3) The tax amount due to tax penalties increases.</p> <p>(4) The number of people taking a correspondence course increases.</p> <p>(5) The number of training participants increases.</p> <p>(6) Improved introductory education is provided.</p> <p>(7) Recurrent training programs on taxpayer services and tax audit are implemented.</p> <p>(Supplement)</p> <p>(1) The number of tax audits increases.</p> <p>(2) The quality of reports created by the auditors improves.</p> <p>(3) Officials from the General Department of Taxation in charge of taxpayer services can appropriately explain the self-assessment system using brochures and other materials created during the project.</p> <p>(4) Officials from the General Department of Taxation in charge of tax audit can explain the tax audit policy and understand the tax audit methods.</p> <p>(5) Officials from the General Department of Taxation in charge of tax administration can develop appropriate training curricula and update the curricula.</p>			<p>To improve the capacity of the General Department of Taxation for staff training and provision of appropriate instructions to the taxation departments of provincial agencies and local tax offices,</p> <p>By having the Department of Public Relations and Taxpayer Services develop a plan to improve taxpayer services, having the Department of Tax Audit and Investigation develop an improvement plan and basic investigation method for tax audit and investigation, and having the Staff Training Center develop a plan to improve staff training and basic training curricula,</p> <p>Thereby contributing to ensuring that the General Department of Taxation can provide proper instructions and supervision to the taxation departments of provincial agencies and local tax offices.</p>	<p>13. Project on Tax Reform in Vietnam (Term of Cooperation: August 2005 - July 2008)</p>
						<p>JICA has achieved significant results in supporting the Directorate General of Taxes, and has been highly appreciated from both inside and outside the Directorate General of Taxes. The Directorate General of Taxes has requested the Government of Japan to support their next project concerning (1) collection, (2) investigation, and (3) appeal by taxpayer. As for a “reinvestigation” relating to (3), it takes a total of up to 27 months from the date of a taxpayer’s petition of objection. During this period, the taxpayer is placed in a precarious position and is forced to spend money and time on judiciary proceedings and procedures for their tax once paid.</p>	<p>To improve taxpayer reliability on tax administration through improvements in human resource management and public relations affairs, and the establishment of the tax accountant system,</p> <p>By performing new human resource management which works toward performance-based placement of the right people to the right job, holding a tax class under the initiative of the Directorate General of Taxes, enabling taxpayers to easily obtain the</p>	<p>19. Project on Modernization of Tax Administration in Indonesia (Term of Cooperation: December 2006 - December 2009)</p>

					<p>From the viewpoint of improving the investment environment, improvements in this field are major issues.</p> <p>This project has achieved visible and concrete results toward performance-based placement of the right people to the right job. For example, the Directorate General of Taxes introduced OJT and implemented staff training through e-learning modules while recognizing the importance of human resource development, and used the results of OJT and training for the placement of personnel. The Directorate General of Taxes needs to continuously carry out activities based on the achievements of this project. To do so, it is necessary to fix the current human resource management reform as the medium and long-term policy of the organization, under the leadership of executives of the Directorate General of Taxes. In the future, JICA should extend support for letting the current project achievements be a part of medium and long-term initiatives of the Directorate General of Taxes. The Directorate General of Taxes should use these achievements as its assets and aim to develop the project to produce new achievements.</p> <p>(From the Reference Project 19. written on the right)</p>	<p>necessary information from the Directorate General of Taxes website, strengthening collaboration between the Directorate General of Taxes and the Certified Public Tax Accountants (CPTA) (Association), and improving the CTA, Thereby contributing to the realization of a proper, fair, and efficient tax administration through the modernization of tax administration.</p>	
					<p>This project was implemented without a long-term expert (service coordinator). At the beginning of the project, communication and coordination took some time due to the insufficient placement of national staff to the office. For the implementation of Phase 2, it will also be without a long-term expert due to the circumstances of the counterpart. It is important to effectively use national staff and establish an efficient project implementation system.</p> <p>(From the Reference Project 9. written on the right)</p>	<p>To improve the capacity of the tax auditors and efficiently conduct tax audit, By having 110 auditors acquire knowledge on bookkeeping and accounting in accordance with the new accounting standards of Cambodia, improving their capacity for tax audit by acquiring the required knowledge and skills, and formulating and implementing a plan for properly developing and managing human resources of tax auditors, Thereby contributing to the improvement of tax administration.</p>	<p>9. Capacity Building Project for the Tax Department of Cambodia (Term of Cooperation: January 2004 - January 2007)</p>
					<p>(1) Sufficient research at the project design development stage It is considered that the research needed to understand the actual status, issues, and restrictions in the relevant field was insufficient at the project design development stage. Due to the insufficient research, matters that may have an impact on project activities were identified after launching the project. For example, there were fewer manuals than expected. We were also forced to occasionally change the project plan. The accuracy of research on the actual status, issues, and restrictions in the relevant field during the project design development stage needs to be improved.</p> <p>(2) Flexible implementation of the project The project aimed to indirectly contribute to the improvement of tax administration through improving the process of human resource development programs, and the capacity development of the counterpart</p>	<p>To have lecturers at the Tax Academy and Tax College acquire skills to improve curricula, syllabi, and manuals, By establishing the project implementation system, understanding and analyzing the current state of tax administration, improving human resource development programs on taxpayer services and tax audit at the Tax Academy and Tax College, implementing and evaluating improved human resource development programs, re-revising the human resource development programs, and raising taxpayer awareness of the tax accountant system, Thereby contributing to the improvement of expertise of the</p>	<p>20. Improvement of Tax Administration of the Republic of Uzbekistan (Term of Cooperation: May 2008 - March 2011)</p>

					<p>obtained from the improvement. Meanwhile, during the project implementation process, many proposals for improving the current tax administration were made. Based on these proposals, the counterpart sequentially introduced measures to improve its services and is working on the further improvement of its current services. These are significant achievements. The counterpart was flexible and effectively carried out its activities during the project implementation stage while working toward achievement of the overall goal. It is considered that such flexible activities had a positive effect on creating an impact. (From the Reference Project 20. written on the right)</p>	<p>State Tax Committee (STC) on taxpayer services and tax audit.</p>	
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JICA standard indicator reference and typical lessons learned in technical cooperation projects (Finance (Public financial management))
Model (5) Customs “Customs clearance (risk management)”

Development strategic objective	Mid-term objective	Indicators at a program goal level	Mid-term sub-target	Overall goals/Project purposes and indicator examples	Methods/Policies for setting indicators	Typical lessons learned	Example of project purpose (image of projects)	Reference projects
Development strategic objective	Development thematic issue level to which the cooperation program corresponds	Connection with the target years or indicators in sector/regional development plans by the recipient country's government	Level of thematic issue to solve in individual projects	To . . . (outcome) By/through . . . (output) Thereby contributing to (impact) Indicator examples	Ways of thinking, points to remember, and important points in setting indicators	Write in lessons and risks to be necessarily used or reflected in implementing projects corresponding to the “mid-term sub-targets” from the perspectives of: 1) planning stages, and 2) management.	Examples of project purpose	Project information with good practices to refer to
Strengthening of revenue, trade facilitation, and a safe and secure society	Proper customs duty collection, efficient customs services, and strengthened enforcement	Average clearance time required	Risk management (System development)	(Proposed model description) To consistently implement the risk management concept during the clearance and post clearance audit of customs in the country of ●○, (Outcome) By establishing effective risk management methods and improving the awareness of risk management, (Output) Thereby contributing to the securing of tax revenue and trade facilitation by focusing on the screening and inspection of high-risk goods, and the speeding up of the clearance of low-risk goods. (Impact)			To consistently implement the risk management concept during the clearance and post clearance audit of Royal Malaysian Customs By establishing effective risk management methods and improving the awareness of risk management, Thereby contributing to the securing of tax revenue and trade facilitation by focusing on the screening and inspection of high-risk goods and the speeding up of the clearance of low-risk goods.	24. Risk management approach at clearance and post clearance process in Malaysia (Term of Cooperation: September 2008 - June 2011)
				(Standard indicator examples) 1.Indicator examples of overall goal (Basic) (1) Average clearance time required (Supplement) (1) Amount of tax collected		(1) When building technical cooperation in the field of risk management, it is preferable to consider confidentiality according to the degree of introduction of risk management in the targeted countries. This means that technical information handled in each country is confidential information regardless of the type of field such as risk management or universal. Therefore, it is necessary to transfer technology in consideration of confidentiality in case of providing assistance to multiple countries. (2) If training in Japan or a third-country seminar is jointly held as part of a wide-area project targeting multiple countries, the project will have the advantages of mutual learning through the experiences of the participating countries in the relevant field. (3) When implementing a wide-area project targeting countries with different capacities, it is desirable to clarify the positioning in the project and division of roles of each country from the initial stage. (4) (From experience in Cambodia and Vietnam) If long-term experts transfer technology as part of a wide-area project based on a short-term visit, common understanding on cooperation may not be fully gained between the experts and the counterpart. A lack of mutual understanding may cause differences between project activities and the needs of the counterpart. In particular, for technology transfer through training and seminars, it is important to carefully judge its suitability according to the requirements. Appropriate human resources should be allocated by accurately understanding the training requirements of the counterpart. (5) (As lessons for the Japanese side) When developing a plan during a wide-area project targeting countries with different situations, it is important to sufficiently understand the situation of each country at	To have customs in Cambodia, Thailand, and Vietnam acquire the capacity to efficiently and effectively perform risk management consistent with international standards, By creating a risk management action plan, developing a risk management system at the central level and for the local model site, and developing a risk management information database, Thereby contributing to the introduction of customs risk management by customs in Cambodia, Thailand, and Vietnam.	23. Regional cooperation project on risk management for customs in Mekong region, Thailand (Term of Cooperation: February 2008 - March 2011)

						the time of launching the project, and to specify the output and project purposes as well as their indicators. It is desirable to understand the current situation in detail before launching the project and effectively conduct investigations. (From the Reference Project 23. written on the right)		
				2.Indicator examples of project purposes (Basic) (1) Average clearance time required (2) Number of detected illicit trades (3) Level of officials in charge of risk management (4) Level of improvement results of Time Release Survey (Supplement) (1) The system is operated.				
						An initial issue of the project was that a section in the Royal Malaysian Customs Department, which would lead the establishment of the risk management system and examine details of risk management, was unclear. Although the information system department was appointed as the counterpart, it had jurisdiction over matters relating to system development. In response to this, the Malaysia side recognized the need to establish a department in charge of the risk management system and established a task force. Currently, an organizational change and budget request has been made to establish this department within the organization. When implementing the same type of project, it is necessary to pay attention to which authorities the counterpart, which receives technical cooperation, has in its organization. If two or more departments have the similar authorities, it is necessary to consider the methods and the prospects for controlling these authorities prior to the project. (From the Reference Project 58. written on the right)	To promptly judge the risks of different import cargos through the introduction of a risk management system, By developing a system to automatically judge the risks (the need for inspection) of import cargos, realizing the targeting of cargos for inspection by the newly developed system, enabling the further efficient placement of customs officials (from the inspection department to other departments), modernizing and sophisticating the risk management system and other customs systems, and utilizing them as best practices for customs in ASEAN countries and in other neighboring countries, Thereby contributing to trade facilitation and the activation of economic activity through prompt customs clearances.	58. Sophistication of Customs Systems in Malaysia: Development of Risk Management System (Term of Cooperation: July 2006 - July 2008)
						After the counterpart had established its project implementation system, the project progressed relatively smoothly during the latter half. It is considered that the following factors are key to the progress of the project: (1) Universal operations based on international standards account for a large portion of modern tax administration. As these operations are seldom affected by a country's individual circumstances, the contents of technology transfer can be standardized without any difficulties. (2) The field of customs risk management requires special knowledge and skills, and the range of technology transfer is clear. (3) Japan has carried out many advanced initiatives on operational know-how at the ministries and agencies in charge of customs and national tax, and resources in Japan have relative advantages. (4) Experts dispatched as part of this project are experts in customs risk management and have considerable practical experience as	To improve the basic environment for introducing risk management methods in the Customs and Excise Department (CED) of Cambodia, By training experts at CED who have knowledge and skills on risk management, organizing the required data to introduce risk management in Cambodia, and specifying the risk indicator plan required for risk management, Thereby contributing to an increase in state revenue through proper and efficient customs collection, and facilitating trade using effective import/export procedures through the development of a modern and transparent customs system, and procedures in accordance with international standards.	10. Technical Cooperation Project for Risk Management in Customs in Cambodia (Term of Cooperation: December 2005 - October 2007)

						<p>well as extensive knowledge related to customs including the customs system. As a result of their intense and appropriate advice to the Customs and Excise Department (CED) of Cambodia, they became highly trusted by CED officials. As for customs risk management, it is judged that satisfactory outcomes were achieved due to the above factors specific to the project in addition to the Cambodian government's commitment to the risk management framework and the framework for discussion between donors. (From the Reference Project 10. written on the right)</p>		
						<p>To develop an environment in the Bureau of Customs (BOC), Department of Finance for the effective use of data warehouses such as the Philippine Customs Intelligence System (PCIS), By appropriately sharing and using customs-related information, which is currently retained by individual departments and bureaus within BOC, between related departments and bureaus, improving the data analysis skills of officials at related departments in BOC, and forming a consensus within BOC on the functions of PCIS, Thereby contributing to the improvement of the BOC's capacity for customs services and policy development.</p>	<p>59. Project on Philippine Customs Intelligence System (PCIS) for Enhancement of its System Environments and Training of Customs Officers (Term of Cooperation: July 2007 - June 2011)</p>	

JICA standard indicator reference and typical lessons learned in technical cooperation projects (Finance (Public financial management))

Model (6) Customs “Post clearance audit”

Development strategic objective	Mid-term objective	Indicators at a program goal level	Mid-term sub-target	Overall goals/Project purposes and indicator examples	Methods/Policies for setting indicators	Typical lessons learned	Example of project purpose (image of projects)	Reference projects
Development strategic objective	Development thematic issue level to which the cooperation program corresponds	Connection with the target years or indicators in sector/regional development plans by the recipient country's government	Level of thematic issue to solve in individual projects	To . . . (outcome) By/through . . . (output) Thereby contributing to (impact) Indicator examples	Ways of thinking, points to remember, and important points in setting indicators	Write in lessons and risks to be necessarily used or reflected in implementing projects corresponding to the “mid-term sub-targets” from the perspectives of: 1) planning stages, and 2) management.	Examples of project purpose	Project information with good practices to refer to
Strengthening of revenue, trade facilitation, and a safe and secure society	Proper customs duty, efficient customs services, and strengthened enforcement	(1) Amount of tax collected (2) Average clearance time required	Post clearance audit	(Proposed model description) To implement a post clearance audit system in major customs in ●○ based on standardized methods and improve the legal compliance of importers, (Outcome) By strengthening the organizational structure of the post clearance audit division in the Customs Department and enhancing the capacity of post clearance auditors, (Output) Thereby contributing to the establishment of a post clearance audit system in the Customs Department and major customs, an increase in the amount of tax collected, and the realization of the speeding up of the import clearance procedures through proper and prompt post clearance audits. (Impact)			To implement a post clearance audit system in major customs in the Philippines based on standardized methods, By reviewing and strengthening the organizational structure of the Post Entry Audit Group (PEAG), Bureau of Customs (BOC) of the Philippines, sharing past experiences of post clearance audits among PEAG auditors, establishing a mechanism for reflecting these experiences in post clearance audits in the future, enhancing the capacity of post clearance auditors, and improving the legal compliance of importers, Thereby contributing to the establishment of a post clearance audit system in BOC and major customs, an increase in the amount of tax collected, and the realization of the speeding up of the import clearance procedures through proper and prompt post clearance audits.	61. Assistance Project on Introduction of Customs Post Entry Audit in the Philippines (Term of Cooperation: June 2008 - March 2011)
				(Standard indicator examples) 1.Indicator examples of overall goal (Basic) (1) Amount of tax collected (2) Additional amount of tax (*) is identified by post clearance audits. (3) The time required for import clearance is reduced.	(*)Additional amount of tax = Proper tax – Assessed tax		To consistently implement the risk management concept during the clearance and post clearance audit of Royal Malaysian Customs By establishing effective risk management methods and improving the awareness of risk management, Thereby contributing to the securing of tax revenue and trade facilitation by focusing on the screening and inspection of high-risk goods and the speeding up of the clearance of low-risk goods.	24. Risk management approach at clearance and post clearance process in Malaysia in Malaysia (Term of Cooperation: September 2008 - June 2011)
				2.Indicator examples of project purposes (Basic) (1) Average clearance time required (2) Number of detected illicit trades (3) A post clearance audit is completed within the number of days designated in the post clearance audit manual. (4) The number of post clearance audits conducted based on the post clearance audit manual increases. (5) Results of post clearance audits (number of audits) (6) Results of post clearance audits (balance identified by the audits (cases undeclared)) (7) Results of post clearance audits (proportion of illegal cases identified by the audits)		(1) Although implementation of the project was delayed mainly in the Post Clearance Audit (PCA) field, it can be said that the foundation was effectively established toward full PCA introduction. In the future, assistance for the launch and establishment of substantial PCA will be provided in Phase 2. In July 2008, a discussion on the activity plan was held by the PCA project team (Lahore Customs) and the pilot project team (Karachi Customs) together with short-term experts who will provide technical instructions in Phase 2. It is expected that the results of Phase 1 will be smoothly carried over into Phase 2. (2) As for the organizational structure of the	To establish and operate a system which is consistent with international standards in the fields of customs valuation and post clearance audit, and promote the speeding up of clearances and the optimization of customs collections through establishment and operation of the system, By improving the system, improving the structure and the organization for prompt and proper tax collection, improving the materials and manuals for proper operation of customs	62. Capacity Building in Customs in Pakistan (Term of Cooperation: December 2005 - September 2008)

					<p>Federal Board of Revenue (FBR) of Pakistan, the headquarters (in Islamabad) are mainly in charge of policy and planning, and local customs are in charge of customs services. The counterpart for this project was a Member (Customs) at headquarters. However, local customs (Lahore, Karachi, etc.) were also substantial counterparts for discussing technical issues. Therefore, experts needed to coordinate between headquarters and local customs, and it cannot be said that the level of collaboration within FBR was always sufficient. Considering these matters, it is necessary to strategically allocate experts and, for the JICA office, to secure collaboration between FBR headquarters and local customs while also maintaining close contact with them.</p> <p>(3) It was determined that customs valuations, post clearance audits, and other practical operations were carried out by local customs (Lahore, Karachi, etc.). However, as the experts were not dispatched to the locations of these local customs, it was not always easy to smoothly provide services and coordination. On the other hand, the placement of long-term experts to Karachi in the middle of the project led to the improvement of the training center as well as the speeding up of PCA activities.</p> <p>(4) It is undeniable that the project suffered interference due to FBR personnel issues. For example, duties were not appropriately transferred after the relocation of an official who played a central role in customs valuation, and the personnel in charge of PCA could not focus on the project due to their original duties. In addition, although the Director of the Karachi Training Center was designated as the counterpart, the Director General, who is in a higher position than the Director, was assigned to Karachi from Islamabad. This caused a distortion in the hierarchy of the counterpart. Instructions on training and human resource development were provided not by the direct counterpart but by an Member (Human Resources Management). It is necessary to pay attention to and make requests related to FBR personnel and organizational issues as well as discuss any predictable matters in advance. (From the Reference Project 62. written on the right)</p>	<p>valuations and post clearance audits, and reviewing the plan for proper operation of customs valuations and post clearance audits along with the plan for training programs for implementing such plan, Thereby contributing to the optimization of customs valuations and post clearance audits through a review of the customs system, operation of the system, and training for customs officials on proper system operation.</p>	
						<p>To introduce and implement a standardized post clearance audit system in customs in all ten ASEAN countries, By improving the post clearance audit system from the perspective of standardization in customs in the six countries which have applied the system, establishing a system for implementing the post clearance audit system in the four countries which have not applied the system, improving</p>	<p>1. Improvement of ASEAN Customs' Post Clearance Audit System in Indonesia (Term of Cooperation: April 2004 - September 2006)</p>

							<p>the audit capacity of customs in Indonesia, which is a coordinating country in the field of post clearance audit in the Policy Implementation and Work Programme (PIWP), working toward modernization of customs administration, improving their capacity for technology transfer to the other nine ASEAN countries, and training instructors on the post clearance audit system in the other nine ASEAN countries, Thereby contributing to the efficient and proper securing of revenue, and the speeding up of the import clearance procedures through a smooth and steady implementation of the post clearance audit system in ten ASEAN countries.</p>	
							<p>To improve customs services through the effective use of VNACCS, By identifying the future direction for strengthening the use and utilization of VNACCS, streamlining and strengthening the implementation of post clearance audits, and improving the risk management capacity of customs officials, Thereby contributing to trade facilitation through further modernization of customs procedures.</p>	<p>61. Technical Cooperation Project for strengthening the effectiveness of Viet Nam Automated Cargo Clearance System (VNACCS) (Term of Cooperation: August 2015 - June 2018)</p>

JICA standard indicator reference and typical lessons learned in technical cooperation projects (Finance (Public financial management))

Model (7) Customs “Human resource development for customs administration”

Development strategic objective	Mid-term objective	Indicators at a program goal level	Mid-term sub-target	Overall goals/Project purposes and indicator examples	Methods/Policies for setting indicators	Typical lessons learned	Example of project purpose (image of projects)	Reference projects
Development strategic objective	Development thematic issue level to which the cooperation program corresponds	Connection with the target years or indicators in sector/regional development plans by the recipient country's government	Level of thematic issue to solve in individual projects	To . . . (outcome) By/through . . . (output) Thereby contributing to (impact) Indicator examples	Ways of thinking, points to remember, and important points in setting indicators	Write in lessons and risks to be necessarily used or reflected in implementing projects corresponding to the “mid-term sub-targets” from the perspectives of: 1) planning stages, and 2) management.	Examples of project purpose	Project information with good practices to refer to
Strengthening of revenue, trade facilitation, and a safe and secure society	Proper customs duty, efficient customs services, and strengthened enforcement	(1) Amount of tax collected (2) Average clearance time required	Improving training programs and training instructors for customs trainings	(Proposed model description) To train instructors who conduct practical training in accordance with international standards in the fields of customs valuation, post clearance audit, and Harmonized Commodity Description and Coding System (HS) (including analysis), and have them become instructors for staff training conducted at local customs, (Outcome) By preparing materials and instruction guidelines to introduce the procedures in accordance with international standards at local customs, and regularly conducting on-the-job training by instructors at selected local customs, (Output) Thereby contributing to the provision of appropriate staff training in the fields of customs valuation, post clearance audit, and HS (including analysis) at selected local customs on a regular basis. (Impact)		(1) By organizing working groups to carry out project activities, project resources could be used intensively for the target working group. This enabled effective technology transfer and made it possible for the project to function effectively. (2) The same short-term experts were dispatched repeatedly based on a shuttle-type dispatch. This significantly contributed to the smooth and effective implementation of the project, particularly the establishment of a good human relationship between the Japanese experts and the working group members, and made it possible for the Japanese experts to monitor the learning status of the working group members timely. (3) In this project, on-the-job training was conducted many times in various locations (nine locations) in Vietnam, and dozens of short-term experts were accepted during the training process. Therefore, a long-term expert and the Vietnamese side were very busy accepting the experts. When developing a project which applies the same approach, it is preferable to assign more personnel both from Japan and from Vietnam to allow them enough time to engage in practical matters during the training activities. (4) For the effective involvement of PMU, it is preferable to assign a facilitator to coordinate between PMU and the working group. Based on the fact that PMU members were very busy performing their regular duties during the project, it is preferable when working with PMU to assign appropriate personnel who can properly operate and manage the project. (From the Reference Project 12. written on the right)	To train instructors who conduct practical training in accordance with international standards in the fields of customs valuation, post clearance audit, and Harmonized Commodity Description and Coding System (HS) (including analysis), and have them become instructors for staff training conducted in 3 local customs, By developing an action plan to train instructors, preparing materials and instruction guidelines for introducing procedures in accordance with the international standards at local customs, regularly conducting on-the-job training by instructors at selected local customs, and developing the “successor training plan (a plan for the Vietnam side to train instructors after the completion of the project to have them the same skills with those trained in the project)”, Thereby contributing to the provision of appropriate staff training in the fields of customs valuation, post clearance audit, and HS (including analysis) at selected local customs on a regular basis.	12. Project for Modernization and Internationalization of Customs Administration in Vietnam (Term of Cooperation: August 2004 - July 2007)
				(Standard indicator examples) 1.Indicator examples of overall goal (Basic) (1) At selected local customs, about xx% of the officials in charge of customs valuation, post clearance audit, and HS procedures have taken training, with content in accordance with international standards, xx times or more. (2) An appropriate number of officials at selected local customs have been trained as instructors based on the instructor training plan created during the project, and have provided on-site instructions. (3) Through staff training, materials, instruction guidelines, and curricula are revised by customs in the country of xx on a regular basis (about once every xx years).			To introduce and implement a standardized post clearance audit system in customs in all ten ASEAN countries, By improving the post clearance audit system from the perspective of standardization in customs in the six countries which have applied the system, establishing a system for implementing the post clearance audit system in the four countries which have not applied the system, improving the audit capacity of customs in Indonesia, which is a coordinating country in the field of post clearance audit in the Policy Implementation and	1. Improvement of the ASEAN Customs' Post Clearance Audit System in Indonesia (Term of Cooperation: April 2004 - September 2006)

								Work Programme (PIWP), working toward modernization of customs administration, improving their capacity for technology transfer to the other nine ASEAN countries, and training instructors on the post clearance audit system in the other nine ASEAN countries, Thereby contributing to the efficient and proper securing of revenue, and the speeding up of the import clearance procedures through a smooth and steady implementation of the post clearance audit system in ten ASEAN countries.	
				<p>2.Indicator examples of project purposes (Basic)</p> <p>(1) The percentage of correct answers in the knowledge and ability test (or case study) for local instructors reaches around xx% by the completion of the project.</p> <p>(2) The content of the materials, instruction guidelines, and training curricula for local on-the-job training is regularly updated and revised in accordance with international standards.</p> <p>(3) The number of officials who have taken local on-the-job training reaches xx by the completion of the project.</p> <p>(4) It is specified in official documents that working group members are positioned as customs instructors in the country of xx.</p>					

**JICA standard indicator reference and typical lessons learned in technical cooperation projects (Finance (Public financial management))
Model (8) Customs “OSBP”**

Development strategic objective	Mid-term objective	Indicators at a program goal level	Mid-term sub-target	Overall goals/Project purposes and indicator examples	Methods/Policies for setting indicators	Typical lessons learned	Example of project purpose (image of projects)	Reference projects
Development strategic objective	Development thematic issue level to which the cooperation program corresponds	Connection with the target years or indicators in sector/regional development plans by the recipient country's government	Level of thematic issue to solve in individual projects	To . . . (outcome) By/through . . . (output) Thereby contributing to (impact) Indicator examples	Ways of thinking, points to remember, and important points in setting indicators	Write in lessons and risks to be necessarily used or reflected in implementing projects corresponding to the “mid-term sub-targets” from the perspectives of: 1) planning stages, and 2) management.	Examples of project purpose	Project information with good practices to refer to
Strengthening of revenue, trade facilitation, and a safe and secure society	Proper customs duty, efficient customs services, and strengthened enforcement	(1) Amount of tax collected (2) Average clearance time required	Introducing One Stop Border Post	(Proposed model description) To improve capacity for efficient border procedures at target borders, (Outcome) By efficiently managing OSBP at target borders, improving the capacity of customs within target areas, improving the capacity of customs brokers, and establishing a qualification system framework within the target areas, (Output) Thereby contributing to trade facilitation within the target areas. (Impact)			To improve the efficiency of border procedures, By operating One Stop Border Post (OSBP) at targeted borders, improving the capacity of customs and customs brokers associations, and establishing the framework of a qualification system for registered customs specialists in five East African Community (EAC) countries in the Eastern African Region, Thereby contributing to trade facilitation within the target areas.	45. Project on Capacity Development for International Trade Facilitation in the Eastern African Region (Kenya) (Term of Cooperation: December 2013 - December 2017)
				(Standard indicator examples) 1.Indicator examples of overall goal (Basic) (1) The number of borders that have introduced OSBP increases. (2) The time required for goods and people to cross a border is reduced by xx% on average at borders that have introduced OSBP. (3) The time and cost required for transportation of goods are reduced in the target areas. (4) The legal framework of a qualification system for registered customs specialists is implemented within the target areas. (Supplement) (1) When analyzing the time for customs clearance, import/export declaration data is saved as history. (2) For official import/export declaration forms, the average time from declaration to release is reduced compared with that before launching the project.		(1) Toward introduction of One Stop Border Post (OSBP) 1) In order to secure the efficiency and effectiveness of the project, it is necessary to fully examine the preconditions and external conditions before launching the project. a. If there is no specific commitment to introducing OSBP by countries which have a border with each other, it will be impossible to establish the legal framework and harmonize operation procedures between the countries during the technical cooperation period. Therefore, securing this commitment becomes a precondition of implementing the project. b. Infrastructure development, including ICT, should be recognized as an external condition with impact on the development of procedures. c. As this project is a cross-border project, it is preferable for the countries to launch the project at the same time. 2) It is essential to involve government organizations and the private sectors at both the strategy (central ministry and agency) level and the field (border) level by using the existing coordination mechanism. 3) In order to understand the new OSBP concept, it is effective to visit an existing OSBP site. 4) Effectiveness and efficiency will improve through collaboration with other assistance programs and projects. (2) Aspects of project management 1) The establishment of a concrete communication system is essential. For smooth communication and technology transfer, it is preferable to consider the placement of full-time counterpart personnel to the project. 2) Use of PDM is essential for project management. It is necessary for both the JICA experts and the counterpart to monitor the progress of the indicators.	To improve the capacity of customs organizations in Botswana and Namibia, and persons related to border customs for proper operation of the One Stop Border Post (OSBP) system, By developing an OSBP operation model for facilities at Mamuno/ Trans Kalahari Border, sharing the model with stakeholders including government organizations (immigration, public security, quarantine, and traffic and transportation bureaus, etc.) and private organizations (customs brokers associations, etc.), having the related customs officials and stakeholders acquire enough knowledge for proper OSBP operation, and improving the capacity of customs officials both in the technical areas required for the proper implementation of the operation system, Thereby contributing to the introduction and proper operation of OSBP in facilities at Mamuno/ Trans Kalahari Border.	34. Project for the Establishment of the One Stop Border Post (OSBP) between Botswana and Namibia at Mamuno/ Trans Kalahari Border Post (Term of Cooperation: October 2010 - October 2013)

					<p>3) To secure effectiveness, the project purposes should be set after problem analysis to specify the components (purposes and methods) required to achieve the overall goal. After setting the project purposes, it is essential to raise the shared awareness of the project purposes, clearly define the PDM terms, and reflect these purposes in the indicators.</p> <p>4) In order to promote the effects of capacity improvement generated by the project, it is important to implement capacity assessment both at the beginning and at the end of the project.</p> <p>5) With the idea of organizing training achievements in the future, it is preferable to set the selection criteria for participants in feedback seminars and domestic training (participants from the relative specialized fields or from the target areas such as Mamuno/ Trans Kalahari Border, etc.).</p> <p>6) In an OSBP project which requires the establishment of a trusting relationship with the counterpart and the development of ownership, particularly in a cross-border project which requires the involvement of various related parties from the two countries, the allocation of experts should be examined.</p> <p>7) In order to effectively support a counterpart which has requested experts with experience in OSBP projects, it is necessary to carefully consider the fields in which Japan has an advantage and can demonstrate its capacity. (From the Reference Project 34. written on the right)</p>		
			<p>2.Indicator examples of project purposes (Basic)</p> <p>(1) After starting OSBP operation, the time required for goods and people to cross a border (time from arrival at the border gate of one country to departure from the border gate of the other country) is reduced by xx% on average at the target land borders.</p> <p>(2) The performance of OSBP at a target land border is used as a reference for OSBP promotions in other target land borders.</p> <p>(3) A risk base approach is applied to border management more than ever.</p> <p>(4) A plan for the legal framework of a qualification system for registered customs specialists within the target areas is agreed by the relevant parties in order to bring it up for discussion. (Supplement)</p> <p>(1) OSBP operation procedures are introduced and properly implemented based on the guidelines. The guidelines are used and referred to by customs officials.</p> <p>(2) The number of times advice and information (official gazette, etc.) is provided from customs to the customs brokers associations.</p> <p>(3) The proportion of errors found in declaration forms submitted by customs brokers is reduced.</p> <p>(4) The proportion of violations and disputes arising in connection with OSBP.</p> <p>(5) The number of officials who use the procedures and skills learned during the training in their daily customs services.</p>	<p>- Toward introduction of OSBP</p> <p>(1) In this project, delays in the construction of facilities in Namanga affected the progress of project activities. When introducing One Stop Border Post (OSBP), various different elements, including legal systems, infrastructure, procedures, and ICT, etc., must be considered. For example, securing a legal framework is necessary when conducting Joint Border Surveillance (JBS) and Joint Water Surveillance (JWS). For efficiency and effectiveness of the project, it is necessary to fully examine the preconditions and external conditions before launching the project.</p> <p>(2) At the project implementation stage, it is necessary to flexibly review the action plan, based on the progress of the external environment.</p> <p>- Project management</p> <p>(1) At the project planning stage, it is necessary to clarify the PDM achievement indicators and the scope. In particular, in case of a large-scale project, the project plan and supplemental information should be shared among the relevant parties through a baseline survey.</p> <p>(2) At the project implementation stage, it is necessary to promote the understanding of PDM by the counterpart and enhance the monitoring system on both the Japanese and counterpart sides in order to use PDM as a monitoring tool.</p>	<p>To strengthen speedy and efficient customs procedures at borders based on the One Stop Border Post (OSBP) concept and through the establishment of a constructive relationship between customs and customs brokers, By improving the capacity of customs administration and improving the compliance level of customs brokers and their capacity for customs procedures through strengthening the function of customs brokers associations, Thereby contributing to efficient and effective customs procedures through proper operation of OSBP.</p>	<p>53. Capacity Building for the Customs Administrations of the Eastern African Region (Phase 2) in Kenya (Term of Cooperation: September 2009 - September 2013)</p>	

						<p>(3) As for the provision of equipment, it is necessary to carefully examine the counterpart's scheme for use, operation and of the equipment during the stage of examination of provision. It is also necessary to appropriately monitor the operational status after provision. (From the Reference Project 53. written on the right)</p>		
						<p>(1) Concerned countries are required to submit their project application without delay and conclude R/D timely in order not to cause a delay in the project implementation. (2) At the beginning of the project, One Stop Border Post (OSBP) was scheduled to be introduced in Namanga and Malaba. However, as the construction of facilities for the OSBP operation was not carried out according to the schedule, the project was forced to change the original plan. When planning a project, it is necessary to fully examine and check the feasibility of the preconditions. If the project does not progress according to the schedule, arrangements should be made so that project activities can be carried out flexibly. (3) This is the first time for JICA to engage in an OSBP project. At first, cooperation for the hands-on transfer of specific technology was scheduled and a wide range of activities were planned to be carried out. However, the operation of OSBP itself was the concept and policy recommendation providing the workflow. It is pointed out that the involvement of OSBP within the project was gradually changing during the project period. (PDM was also changed as a result.) When conducting a prior evaluation and survey for a project, it is necessary to develop an action plan and an introduction plan after clarifying whether the project is aiming for hands-on technology transfer or the establishment and introduction of the concept (or if it is aiming for both). (From the Reference Project 51. written on the right)</p>	<p>To improve the capacity of customs organizations in Kenya, Tanzania, and Uganda and properly operate the One Stop Border Post (OSBP) system, By transferring the required knowledge on proper management of the OSBP operation model to customs organizations and stakeholders in the countries, improving the organizational capacity of customs in the countries, and implementing pilot projects based on the OSBP operation model in Namanga and Malaba, Thereby contributing to efficient and effective OSBP operation of OSBP at the Kenya/Tanzania Border and the Kenya/Uganda Border.</p>	<p>51. Capacity Building for the Customs Administrations of the Eastern African Region in Kenya (Term of Cooperation: September 2007 - September 2009)</p>

JICA standard indicator reference and typical lessons learned in technical cooperation projects (Finance (Public financial management))
Model (9) Customs “Customs clearance system”

Development strategic objective	Mid-term objective	Indicators at a program goal level	Mid-term sub-target	Overall goals/Project purposes and indicator examples	Methods/Policies for setting indicators	Typical lessons learned	Example of project purpose (image of projects)	Reference projects
Development strategic objective	Development thematic issue level to which the cooperation program corresponds	Connection with the target years or indicators in sector/regional development plans by the recipient country's government	Level of thematic issue to solve in individual projects	To . . . (outcome) By/through . . . (output) Thereby contributing to (impact) Indicator examples	Ways of thinking, points to remember, and important points in setting indicators	Write in lessons and risks to be necessarily used or reflected in implementing projects corresponding to the “mid-term sub-targets” from the perspectives of: 1) planning stages, and 2) management.	Examples of project purpose	Project information with good practices to refer to
Strengthening of revenue, trade facilitation, and a safe and secure society	Proper customs duty, efficient customs services, and strengthened enforcement	(1) Amount of tax collected (2) Average clearance time required	Electronic clearance system	(Proposed model description) To train human resources and improve the systems for smooth operation, maintenance, and management of customs IT systems using the Nippon Automated Cargo and Port Consolidated System (NACCS) and the Customs Intelligence Database System (CIS) in ●○, (Outcome) By training the necessary human resources and improving the service/system design and legal provisions, (Output) Thereby contributing to trade facilitation of ●○. (Impact)			To train human resources and improve the systems for smooth operation and maintenance of the Myanmar Automated Cargo Clearance System (MACCS) and the Myanmar Customs Intelligence Database System (MCIS) using the Nippon Automated Cargo and Port Consolidated System (NACCS) and the Customs Intelligence Database System (CIS), By training the necessary human resources and improving the service/system design and legal provisions in Myanmar, Thereby contributing to trade facilitation in Myanmar.	46. Project of Capacity Development for National Single Window and Customs Modernization by Introducing Automated Cargo Clearance System in Myanmar (Term of Cooperation: February 2014 - February 2018)
				(Standard indicator examples) 1.Indicator examples of overall goal (Basic) (1) The clearance time required becomes xx seconds (from declaration to release (except manual-based payments)) for simple examinations and yy minutes (from start to completion of examination) for documentary examinations. (2) The efficiency index (*) for trade procedures is improved. (Supplement) (1) Evaluations by companies on the modernization of customs procedures and trade facilitation (2) More than one ministry and agency participate in the National Single Window.	(*) The efficiency index is released by the World Bank once every two years. It uses the Logistics Performance Index (LPI) showing evaluated values on the efficiency of the customs procedures of each country.		To promote smooth operation and maintenance of the Viet Nam Automated Cargo Clearance System (VNACCS) and the Viet Nam Customs Intelligence Database System (VCIS), By improving legal provisions as well as training human resources and improving the General Department of Vietnam Customs (GDVC) systems in order to introduce VNACCS and VCIS, Thereby contributing to the speeding up and the efficiency of customs procedures.	37. Project for promoting E-customs in Vietnam (Term of Cooperation: April 2012 - July 2015)
				2.Indicator examples of project purposes (Basic) (1) Of the import/export declarations at the target customs, the percentage of declarations through the country's Automated Cargo and Port Consolidated System becomes xx%. (2) The number of complaints against customs procedures handled by the customs authorities is reduced. (3) The country's Automated Cargo and Port Consolidated System is properly maintained and managed, and the target operation rate (yy%) is achieved. (4) The clearance time required is reduced. (5) User satisfaction about customs procedures improves.			To improve customs services through the effective use of the Viet Nam Automated Cargo Clearance System (VNACCS), By identifying the future direction for strengthening the use and utilization of VNACCS, streamlining and strengthening the implementation of post clearance audits, and improving the risk management capacity of customs officials, Thereby contributing to trade facilitation through further modernization of customs procedures.	61. Technical Cooperation Project for strengthening the effectiveness of Viet Nam Automated Cargo Clearance System (VNACCS) (Term of Cooperation: August 2015 - June 2018)